

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

JUAN REYES and
CATHERINE REYES,

Defendants.

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No. 1:21-cv-05578

Dist. Judge Margo K. Brodie

Mag. Judge Peggy Kuo

NOTICE OF PLAINTIFF UNITED STATES' MOTION FOR SUMMARY JUDGMENT

PLEASE TAKE NOTICE that, upon the accompanying memorandum of law, declarations, and exhibits, Plaintiff United States of America will move this Court, before the Honorable Margo K. Brodie, U.S.D.J., in Courtroom 6F of the United States Courthouse at 225 Cadman Plaza East, Brooklyn, New York, on a date to be determined before this Court, for an order granting summary judgment on all counts of Plaintiff's Complaint, and for such other and further relief as this Court deems just and equitable.

There is no genuine issue of material fact and the Plaintiff United States is entitled to a ruling as a matter of law as follows:

(1) Judgment in favor of the Plaintiff United States of America and against the Defendant Juan Reyes in the amount of \$518,170.30 (which is comprised of the FBAR penalty of \$420,051.00, late-payment penalty of \$84,102.26, and interest of \$14,017.04), plus statutory additions (including late-payment penalty and interest pursuant to 31 U.S.C. § 3717) from and after February 21, 2023, for the unpaid FBAR penalties (31 U.S.C. § 5321(a)(5)(C)(i)) assessed against Juan Reyes with regard to years 2010, 2011, and 2012; and,

(2) An additional and separate judgment in favor of the Plaintiff United States of America and against Defendant Catherine Reyes in the amount of \$518,170.30 (which is comprised of the FBAR penalty of \$420,051.00, late-payment penalty of \$84,102.26, and interest of \$14,017.04), plus statutory additions (including late-payment penalty and interest pursuant to 31 U.S.C. § 3717) from and after February 21, 2023, for the unpaid FBAR penalties (31 U.S.C. § 5321(a)(5)(C)(i)) assessed against Catherine Reyes with regard to years 2010, 2011, and 2012.

Dated: February 28, 2023

DAVID A. HUBBERT
Deputy Assistant Attorney General
U.S. Department of Justice, Tax Division

/s/ Philip L. Bednar
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CERTIFICATE OF SERVICE

I certify that on February 28, 2023, I served by electronic mail the foregoing document on the following counsel of record:

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Pursuant to this Court's individual rules, the foregoing document will only be filed when the Motion has been fully briefed, at which time the United States as movant will file the full set of Motion papers with the Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants.

/s/ Philip L. Bednar

PHILIP L. BEDNAR
Trial Attorney
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